strains, disease resistant and insect resistant etc. They have cooperated with the universities and colleges over the years also.

SENATOR CULLAN: Okay, thank you very much Senator Schmit. Senator Schmit, just one more question I guess. The Soybean Commission has a very similar set up I guess to the Wheat Commission. They have a check off also, they have a provision similar to what Senator Mills is talking about here, do they not?

SENATOR SCHMIT: They have a refund provision in the bill. We placed it in the bill when we passed it a few years ago. Frankly it has very rarely if ever been used.

SENATOR CULLAN: So, most of the soybean farmers even though this option is available to them do not take advantage of it and get the refund, is that correct?

SENATOR SCHMIT: That is correct, and of course that is a new program. There hasn't been any dissension involved in that program yet either.

SENATOR CULLAN: Thank you very much Senator Schmit. Senator Maresh, can I ask you one question? I know that you were working on the soybean problem. Does the check off system similar to what Senator Mills talking about here, does that seem to be working well in the Soybean Commission?

SENATOR MARESH: Yes, Senator Cullan the soybean program is working very well and I would hesitate to at this time adopt an amendment that would change completely the legislation. I am afraid that this proposition didn't have a hearing by the wheat people, so that is why I would hesitate to adopt this amendment, because of the difference in the two bills. The committee did have this information given to us, as an amendment and chose not to adopt it because we would have to have another hearing and we wish to get the bill back on the floor.

SENATOR CULLAN: Do you know what percentage of people, the soybean farmers that take advantage of the refund that is available to them?

SENATOR MARESH: Very few. I understand that it is just a very small amount. I couldn't tell you the number of dollars, but it is just a very few people that ask for a refund because for one thing it is a new program and the program has been responsible to the growers and they are very well satisfied with the workings of the new committee.

SENATOR CULLAN: Okay, thank you very much. Mr. President, members of the legislature, as a wheat farmer myself and my family has farmed wheat for a number of years we certainly do appreciate the work that the Wheat Commission has done. I think that they have done a number of good things for the farmers in the State of Nebraska. But, I think that this is a good amendment. We are going to be doubling the wheat tax so that these people will be able to generate almost half a million dollars, and if the wheat commission ever got into areas where